

ARTICLE XI  
SPECIAL ASSESSMENTS

Section 1101. Power

The Town shall have the power to levy and collect taxes in the form of special assessments upon property in a limited and determinable area for special benefits conferred upon such property by the installation, or construction, of storm water management facilities, curbs, and gutters and by the construction, and paving of public ways and sidewalks or parts thereof, and to provide for the payment of all or any part of the above projects out of the proceeds of such special assessment. The cost of any project to be paid in whole or in part by special assessments may include the direct cost thereof, the cost of any land, acquired for the project, the interest on bonds, notes, or other evidences of indebtedness issued in anticipation of the collection of special assessments, and a reasonable charge for the services of the administrative staff of the Town, and any other item of cost which may reasonably be attributed to the project.

Section 1102. Procedure

The procedure for special assessments, wherever authorized in this Charter, shall be as follows:

- (a) Cost. The cost of the project shall be assessed according to the front foot rule of apportionment or some other equitable basis determined by the Council.
- (b) Assessment. The amount assessed against any property for any project or improvement shall not exceed the value of the benefits accruing to the property therefrom, nor shall any special assessment be levied which shall cause the total amount of special assessments levied by the Town and outstanding against any property at any time, exclusive of delinquent installments, to exceed twenty-five per centum (25%) of the assessed value of the property after giving effect to the benefit accruing thereto from the project or improvement for which assessed.
- (c) Classes. When desirable, the affected property may be divided into different classes to be charged different rates, but, except for this, any rate shall be uniform.
- (d) Special charges. All special assessment charges shall be levied by the Council by ordinance. Before levying any special assessment charges, the

Council shall hold a public hearing. The Clerk-Treasurer shall cause notice to be given stating the nature and extent of the proposed project, the kind of materials to be used, the estimated cost of the project, the portion of the cost to be assessed, the number of installments in which the assessment may be paid, the method to be used in apportioning the cost, and the limits of the proposed area of assessment. The notice shall also state the time and place at which all persons interested, or their agents or attorneys, may appear before the Council and be heard concerning the proposed project and special assessment. Such notice shall be given by sending a copy thereof by mail to the owner of record of each parcel of property proposed to be assessed and to the person in whose name the property is assessed for taxation and by publication of a copy of the notice at least once in a newspaper of general circulation in the Town. The Clerk-Treasurer shall present at the hearing a certificate of publication and mailing of copies of the notice, which certificate shall be deemed proof of notice, but failure of any owner to receive the mailed copy shall not invalidate the proceedings. The date of hearing shall be set at least ten (10) and not more than thirty (30) days after the Clerk-Treasurer shall have completed publication and service of notice as provided in this section. Following the hearing the Council, at its discretion, may vote to proceed with the project and may levy the special assessment.

- (e) Appeals. Any interested person feeling aggrieved by the levying of any special assessment under the provisions of this section shall have the right to appeal to the Circuit Court for Montgomery County within sixty (60) days after the levying of any assessment by the council pursuant to the rules governing administrative appeals.
- (f) Payments. Special assessments may be made payable in annual or more frequent installments over such period of time, not to exceed ten (10) years, and in such manner as the Council may determine. The Council shall determine on what date installments shall be due and payable. Interest may be charged on installments at the rate to be determined by the council.
- (g) When due. All special assessment installments shall be overdue six (6) months after the date on which they became due and payable. All special assessments shall be liens on the property and all overdue special assessments shall be collected in the same manner as Town taxes or by suit at law.
- (h) Billings. All special assessments shall be billed and collected in the same manner as Town property taxes.